

## AMENDMENTS TO THE ABSTRACT

Please replace the Abstract of the Invention with the following new Abstract :

An information recording medium (110) contains a semiconductor memory (117) as a storage device for storing data and having plural areas (121 to 124) to be managed by mutually independent file systems, an area information storage section (119) for storing information about size and position of each area of the semiconductor memory (117), a host interface (111) for receiving a command for setting each area size of the semiconductor memory (117) from an accessing device (100), and an area size setting section (112, 120) setter for setting the size and position of each area of the semiconductor memory (117). The area size setting section (112, 120) setter sets the area size of each area (121 to 124) in the semiconductor memory (117) based on the specified setting condition according to the command received from the accessing device (100).